M. II-27—100,000—21-5-52.

(195 48) Department.

MS SERIES.

P-15
E

G.O. No. 1420

Dated 7-7-1948.

[Despatch Abstract.]

Electricity Department - Accounts - Delegation of powers to Deputy Chief Accountants - Amendments to G.O.No. 902 Electricity Dated 29-3-1937 and G.O.Ms.No.2684 Public Works 28-9-1944 - Chief Engineer's proposals - Approved.

--

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department,	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

GOVERNMENT OF MADRAS.

ABSTRACT.

ELECTRICITY DEPARTMENT - Accounts - Delegation of Powers to Deputy Chief Accountants - Amendments to G.O.No.902 Electricity dated 29-4-1937 and G.O.Ms.No.2684 Public Works dated 28-9-1944 - Chief Engineer's Proposals - Approved.

PUBLIC WORKS DEPARTMENT.

G.O.MS.NO.2420. Dated 7-7-1948.
1) G.O. 902 Elec. dated 29.4.37. Read:-
2) " 2684 P.W. dated 28.9.44.

From the C.E.for E,No:1555 A/43-9 dated 29-3-46.
Endt.to the A.G.,No.1888 B/46-1 dated 17-4-48.
From the A.G.,No.W.5Pyk.61M dated 28-12-1946.
Endt.to the C.E. for E,No.442 G/47-1,PW.d/29-1-1947.
From the C.E. for E.,No.95 Ad/46-3 dated 11-4-47.
Endt.to the A.G.No.442 G/47-2 PW dated 24-4-47.
From the A.G.No.W5.Bez.161 dated 15-7-1947.
Memo. to the C.E.for E,No.442 G/47-5 PW d/12-11-47.
From the C.E.For E,No.95Ad/46-6 dated 5-3-1948.
To the A.G.No.442 G/47-8 dated 14-4-48.
From the A.G.No.W5.AA.32D dated 10-2-48.

--

ORDER:

The Chief Engineer for Electricity has proposed certain amendments to G.O.No.Ms.No.902 Electricity dated 29-4-37 and 2684 Public Works dated 28-9-1944 regarding service connection, billing, supervision of collection, issue of bills and collections, and duties and powers of the Deputy Chief Accountants in the Electricity Systems. The remarks of the Accountant General on those amendments have been obtained. The modifications, suggested by the Accountant-General in respect of items 6 and 7 of the Statement No.I have been accepted and the Chief Engineer for Electricity has submi ted revised amendments, incorporating those modifications. The amendments are hereby approved and appended to these proceedings as Statements Nos. I and II. The reasons for the amendments are furnished in the remarks column of the Statements. The amendments will apply to all Electricity systems excluding the Madras ~~Electiricy~~ Electricity System.

APPENDIX.

(Here enter Statements I and II on pp47-52

/True Copy/

To
The Chief Engineer for Electricity.
The Accountant-General thro' Finance.
Copy to 'M' Section.

/True Copy/

KP/21/11/-

OFFICE ASSISTANT.
MADRAS RECORD OFFICE.

2/11/54

Amendment to G.O.No.902 P.W.D.da

Sl. No.	Classification.	Reference to clause item No.in the G.O.	Existing provision.
1-	2.	3.	4.
1.	B.Service connection.	Para 6 Sub para (Second sentence)	A similar regist be maintained in ral office for S connection appli ceeding Rs.250 in and for H.T.appl In addition Reg of extension est be maintained. be reviewed mont Accountant and d disposal should
2.	"	Para7, Sub-para 2.	The postings in should be checke cent with the mo return of servic and certified by tant.
3.	"	Para 7, Sub-para 4.	In the case of H and other bulk c application regi the Central Offi reviewed every m entries in the l be made as soon ment is taken or is received whic lier.
4.	"	Para 7, last sub-para (b) & (d)	(b) from the serv tion ledger agai ledger. (d) from the regi connection applic other cases.
5.	D. Billings.	Para 13, sub-para 3.	The particulars i cards shall be ch accountant 50% in office before the ing is taken up a ever there are ch
6.	D.Billing.	Para 19,Sub-para 1.	The bill books ar from the Superin Government Press. are serially mach and also the book entered in a regi books as soon as

T E M E N T. I.

29-4-1937 and G.O.No.2684 P.W.D.dated 28-9-44.

	Amendments proposed.	Reasons for amendments.
	5.	
should ıe cent- rice :ion ex- ıch case ıtions. :ers of ıtes should :se should / by Chief ıys in watched.	A register noting therein all the extension estimates should be maintained, which should be reviewed by the Chief Accountant once a month.	Generally all applications for service connections are received only by the field officers and estimates with work order applications for services ~~are to be sent to~~ Rs.250/-only for L.T.Services are to be sent to the Central Office for check and issue. In the case of H.T.services all correspondence is dealt with by the Chief Engineer and hence the necessity for maintaining a separate register of application in the Central office is not necessary.
: ledger 50 per ily connected	Substitute 25 per cent for 50 per cent	50% check is considered to be too much. The Check of 50% prescribed may be reduced to 25% as the Bill Superintendent is to do 100% check.
ıe Accoun-		
licensees sumers, the :r kept in should be :h and the :er should the agree- :st report /er is ear-	This sub para may be ~~committed~~ omitted.	for the reasons mentioned against item 1, this may be omitted. No regi of applications for H.T.consumers is now being maintained. In such cases as soon as supply is given and test report received necessary entries are made in the H.T.consumers ledger.
connec- consumers' er of service ions in	(b) from the service connection cost ledger again to consumers' ledger. (d) may be omitted.	As only a serviceconnection cost ledger is maintained this amendment is proposed.
the meter ked by the he central irst bill- also whe ıges.	May be omitted.	As the use of meter cards having ordered to be discontinued and they have been substituted by meter reading sheets in Madras Electricity Department Form No.502 which does not contain any provision regarding connected load etc., the check mentioned in this sub para is to be limited to H.T services, is more economical and will be continued.
obtained endent, The pages : numbered They are of bill	bill books are obtained from the Superintendent, Government Press. The pages are serially numbered. They are entered first in the stock registers maintained by the	As the number of bill printed is numerous the check of issues of these books in a single register in the section is not practicable. This check will have to be divided between the Record Keeper and Accou

7.	-do-	Para 19, last sub para, as amended in G.O.No.2684 P.W.D.d/29-9-44,	May be substituted "All cancelled or s H.T./L.T.bills that originally under th signatures should b the C.A./Dy.C.A.as for check and atte with the journal en notes or the revise case may be.	As Bill Books form t for collection of Re the Chief Accountant watch the proper use books by exercising of all cancelled L.T

as and when necessary on indents signed by him, with the serial numbers noted. The receipt entry in the stock book maintained by the Record keeper will be attested by the Deputy Chief Accountant with reference to the invoices received from the Government Press. A separate register of bill books will be maintained by the Revenue Accountant for the books received and the columns to whom issued, date of ~~issem~~ issue date of completion, remarks etc. completed by him. The Deputy Chief Accountant will check periodically the entries in the stock register with those in the sectional register to ensure that all the books shown as issued in the stock register are brought in the sectional register and their disposals accounted for".

All cancelled or supplemental H.T/L.T.bill ~~is~~ as also any unused or cancelled pages should be put up to the Chief Accountant as the case may be for check and attesting together with journal entries on credit notes necessary.

It is stated that all cancelled bills as also any unused or cancelled pages should be put up to the Chief Accountant/ Deputy Chief Accountant for check and attesting. The check by Chief Accountant may be limited only to such of the cancelled bills that are originally issued under the authority of the Chief Accountant/Dputy Chief Accountant signaturue including facsimilie.

pplemental
were issued
r respective
put up to
e case may be
tion together
ies or credit
bills as the

e basis
enue
will
of these
10% review
Bills.

When bills are cancelled owing to error in calculation etc., and fresh bills issued instead and in cases where pages are not used by over-sight in the bill book and such unused pages are scored and left in the book, they should be checked and attested by the Bill Superintendents. In respect of such cancelled bills the note of cancellation on the foils should be attested by the Revenue Accountant but a note of such bills may be recorded on the fly leaf of each bill book over the signature of the Revenue Accountant. The Chief Accountant/Dy.Chief Accountant may, after 10% check of such items, attest the fly leaf of the bill book, thus ensuring the exercise of a watch over the proper use of the bill

1.	2.	3.

8.	D. Billing.	Para 19, last sub-para.	The Accountant shall consumers' ledger be end of the month in are issued and certi consumers have been
9.	Supervision of collection by Junior Engineer Supervisor.	Para 23.	The Junior Engineer/ be responsible for e supervision of the c received and their r will daily check all receipts remaining, this supervision and he will countersign Collectors Remittanc With the treasury ch and will attest dail of collection in the abstract. He will a certificate of balan cash with him daily a Collector's day book.

N.B. In the case of c received daily direct the Bill Collectors w Central Office this S

	Bills or supplemental bills for supplies of every H.T. and bills for testing meters and instruments and oil samples etc.of consumers, Municipality etc, and those for work done or materials supplied to consumers etc., issued under the authority of the Chief Accountant/Dy. Chief Accountant should be checked by the concerned officer and cancelled bills falling under this category should be attested by the Chief Accountant/Dy.Chief Accountant.	
	As the bill books form the basis for collection of revenue the Chief Accountant will watch the proper use of these books by exercising a ten percent check of all bills issued under the authority of the Deputy Chief Accountant and subsequently cancelled.	
eview the re the ich bills that all lled.	The Accountant shall furnish a certificate before the end of the month in which bills are issued that all consumers have been billed after satisfying himself in this regard.	Generally the review of all the pages in the consumers ledgers numbering over 8000 every month by the Accountant will take away most of his time and this could not be done efficiently. With the introduction of the meter reading statement wherein all the services are noted and any additions and alterations carried out every month, the check may be exercised with this list which will bring out any omission in billing.
pervisor will icient lections ittances and he permanent n taken of esponsibility e Bill chalans]] ans]](the entries ill book o record of unremitted per the Bill	The Junior Engineer/Supervisor will be responsible for efficient supervision of the collections received and their remittances. In places where the Bill Collectors are stationed at the same headquarters of the Junior Engineer/Supervisor the permanent receipts remaining with Bill Coll ector should be checked daily by the Junior Engineer Supervisor at the close of each day On days on which either or both the Junior Engineer Supervisor and the Bill Collector proceed on tour the Junior Engineer/ Supervisor should check all uncollected permanent receipts with the Bill Collector	The modification has been proposed to cover cases where the headquarters of Junior Engineer/Supervisor and the Bill Collector are different and also cases where the Junior Engineer/ Supervisor or Bill Collector is on tour and consequent impracticability of carrying out daily checks on these days.
sh collections or through rking at the pervision and		

			responsibility [illegible] by the Accountant in Office [illegible]
10.	E.Issue of bills and collections.	Para 27 sub-para 2.	Arrear notices in mental form should and served immedia defaulters.
11.	E.Issue of bills and collection.	Para 27 sub-3 as amended in G.O.2684 P.W.D. d/28-9-44.	The bill book abs then be sent to t Office with a cer that the permanen on hand were veri hand were uncolle and that notices served. The Accou the Central offic put the abstract to H.T.bills to t Accountant and L. the Deputy Chief on the 1st positi the outstation re be posted to retu be posted to the office the same Junior engineers should be checke arrears verified leggers by the a within 3 days. D should be report Chief Accountant Chief Accountant may be.
12.	-do-	Para 28 sub para [illegible] as modified in G.O. No: 2684 PWD d/28-9-44	

In cases where the headquarter of the Bill Collector and the Junior Engineer/Supervisor are different the check of permanent receipts remaining with the Bill Collector should be made by the Junior Engineer Supervisor whenever the Bill Collector goes to the Headquarters of the Junior Engineer/Supervisor or when the Junior Engineer Supervisor goes to the Bill Collector's place on tour and in any case not less than once a week and a certificate sent to central office. The Junior Engineer/Supervisor will countersign the Bill collectors remittance chalans (With the learning chalans) in all cases and initial entries of collection in the Bill Book abstract in cases where the Bill Collector is stationed in his Headquarters. attest daily the

He will also record a certificate of balance of unremitted cash with him daily as per the Bill Collector's day book

N.B. No change.

On the due date arrear notices in the departmental form should be prepared and served immediately on the defaulters.

As the date of issue of the notice is not mentioned and as the due date for the

e depart-
e prepared
ly on the

act should
Central
ficate
receipts
ed with on
ed items
ve been
ants in
should
elating
Chief
bills to
ccountant
ly and
rns should
is should
~~entral~~ central
by the
he returns
nd the
th the
ountant
repancies
to the
the Dy.
s the case

The bill book abstract should be sent to the Central office on the 1st of every month in the case of metered services and on the 20th of every month in the case of flat rate services with a certificate that all services for which payment is due have been disconnected on such and such a date or specifying in cases when extension of time for payment was granted, the period upto which extension has been granted. The Accountatn in the central office should put this up in respect of the receipts after his cheque to the Dy.Chief Accountant on the 1st and 20th as the case may be positively. The abstracts received from outstations are checked and the arrears verified with the ledgers by the accountants within three days. Discrepancies should be reported promptly to the Dy.Chief Accountant.

1.	2.	3.	4.
12.	E.Issue of bills and collection.	Para 28 sub para I as modified in G.O.No.2684 PWD d/ 29-9-44.	On the due date the C in the case of H.T.bi Chief Accountant in t bills should arrange further list of defau arrear notices and th collections reported notices to the execut connecting the servic
13.	Appendix.	c(I)Register of service connection applicants.	To be reviewed monthl Assistant Engineers a of the Central office
14.	"	c(ii)check of Test Reports entries of top columns in the ledger.	(a)By bill Superinten check of new connecti (b) By accountant--5C services monthly.
15.	"	C(iii)monthly return of services.	(a) By bill Superinte monthly. (b) By accountant--5C of the list.
16.	"	c(iv)Review of Service connection ledgers with the ledgers.	By Bill Superintende monthly. By accountant-50% mc
17.	"	D(i)check of meters cards	By Bill superintenden By Accountant.50%
18.	"	D(ii)preparation of L.T.Bills (a)prepared by one clerk and ledger written by another.	By accountant 5% old no changes. 25% for n and items of change.
			(NO CHANGE IN PERC
19.	"	(b)Billing and ledger keeping by the same clerk.	By Accountant 25% fc 100% for new items a
			(NO CHANGE IN PER
20.	"	(v)Revised,Cancelled duplicate bills etc.	By Accountant - 100%
			(NO CHANGE IN PERC

ief Accountant ls and Deputy e case of L.T. o prepare a ters from the subsequent id issue re for dis-	~~in~~ the due date the Dy.Chief Accountant should arrange to prepare a further list of defaulters from the arrear notices and the subsequent collections reported and issue notices to the executive for disconnecting the services.	This para refers only to the Collection of L.T.bills. The assessment and collection of H.T.bills are covered by para 21 of the annexure to the G.O.disconnections of H.T.services are covered by relevant provisions ~~are covered by rel~~ in power agreements and are ordered by Chief Engineer. Review of payments of H.T.bills is made at the time of preparing the monthly bills. Hence the procedure prescribed in the para is not applicable to H.T. bills.
	To be reviewed monthly by the Assistant Engineers.	As the maintenance of this register is not considered necessary in the Central office the review by the Accountant may be omitted.
	(a) No change. (b) By accountant--25 per cent of all new services.	As the review of the monthl return of services connected is also to be done with the ledger which will cover details of connected load tariff etc. the 50% check of test reports is not considered necessary.
	(a) No change. (b) By accountant--25 % of the list.	
	By Bill Superintendent 50% monthly. By accountant -10% monthly.	
	ıay be omiti ıay be omiti	In view of the ~~instruction~~ introduction of the meter reading sheets the use of meter cards, will be abolished.
	By accountant 5% of old items with no changes. 0% of new items and items of change.	
NTAGE CHECK BY BILL SUPERINTENDENT).		
old items d changes.	By Accountant 5% for old items 25% for new items and changes.	
ENTAGE CHECK BY BILL SUPERINTENDENTS).		
heck.	By accountant - 100% in the case of bills issued under the authority of Deputy Chief Accountant or Chief Accountant.	
'AGE CHECK BY BILL SUPERINTENDENT)		

2.		3.		4.
21.	Appendix	(vi) Review of consumers ledger and certificate of bill issued.		By bill superintender By Accountant
22.	-do-	D(viii)New connections,reconnections and bills involving changes.		By Accountant 25% or if the bill and ledge written by the same c
23.	-do-	D(ix)other Bills		By Accountant 25%
24.	DO	F.Review of ledgers(H.T.) L.T.(G.O.No.2684 P.W.dated 28-9-44)		By Accountant 50% 1.Service connection 2.Consumers ledger 3.Service connection 4.Deposit and Advance 5.Outstanding ledger.
				By Bill Superintenden By accountant montly By dy.Chief Accountan especially of con Review of ledger mont Accountant. and the Chief Account
				Note:(1)Certificate c be furnished in the d putting up to the Chi his review. (2) The percentage are to variations as exper

STATE

Amendment to Appendix Anne

1.	Duties of Deputy Chief Accounts.	--	Nil.	Please add para 2(h) as follows: all L.T.agreements before comple superintending engineer.
2.	Powers of Deputy Chief Accountants.	--		To be added as sub para (9) under par Increments to work charged estab will be sanctioned by him based commendations of the field offic withholding increments specifi the superintending engineer shou
3.	Powers, Deputy Chief Accountants.	--	Nil	To be added as clause (h)under pa 'He can draw cheques upto Rs.500/ case for meeting small periodical

/True Co

KP/21/11/-.

24% 100%	By Bill Superintendent 100% By accountant 10%	
0% are rk.	By Accountant 25%or 50% if the bill and ledger or written by the same clerk. By Accountant 5% By Accountant 25%	No change in the percentage of checks fixed for bill superintendent.
lger ıt ledger ıdger	By General review of the ledgers by Accountant Monthly and quarterly by the Deputy Chief Accountant.	
onthly 100% 50% 10% ers ledger. by the rterly by Deputy		

ɔove cnecks should
ıents before
Accountant ror

ıntative and subject
ce is gained.

Note (1) Certificate of above check should be furnished on the documents before putting up to the Chief Accountant, Dy.Chief Accountant as the case may be for his review.
(2) to be deleted.

T II.
e I of G.O.No.2684 P.W.dated 28-9-44.

e will witness
n by the

As per para 131(14) of Madras Electricity Department Manual, Vol I, the Chief Accountants are required to witness the signature of the superintending engineers. According to the powers delegated in G.O.2684 P.W. the Deputy Chief Accountants are responsible for assessment realisation etc., of all L.T.Bills. To be in accordance with the above, the amendment is proposed.

iii)"All
ıment
he re-
but for
rs of
e obtained.

As per para 582 of the Madras Electricity Department Manual the Superintending Engineers are required to sanc the increments. According to powers delegated in G.O No. 2684 the Dy.Chief Accountants are empowered to pass all workcharged establishment rolls etc. The powers to sanction periodical increments may also be delegated to the Dy. Chief Accountants.

5(iii()
n each
yments.

The Deputy Chief Accountants can according to the powers now delegated pass firms' bills etc. By delegating/with/ powers to draw cheques upto Rs.500/- the Chief Accountan who are at present overworked can gain relief and devote more time to important questions of accounting in the systems.

7

Public Works Department.

O.M.No.6426G/48-1 dated 27-10-1948.

Sub: Accounts - Delegation of powers to Deputy Chief Accountants - Amendments to G.O.Nos.902 Electricity dated 29-4-1937 and 2684 Public Works dated 28-9-44.
Ref: G.O.Ms.No.2744 Public Works dated 10-9-1947.
G.O.Ms.No.2420 Public Works dated 7-7-1948.
From the C.E.for E.,No.95 Ad/47-12- dated 24-9-48.

--

The following amendment will be issued to G.O.Ms. No.2420 Public Works dated 7-7-1948.

AMENDMENT.

Delete the last sentence of the G.O.

Sd..26-10-1948.

To
The Chief Engineer for Electricity.
the Accountant-General, Madras.

/True Copy/

OFFICE ASSISTANT.
MADRAS RECORD OFFICE.

KP/21/11/-.

***